

City of Stamford  
Assessor's Office  
PO Box 10152  
Stamford, CT 06904-2152

FIRST CLASS  
U.S. POSTAGE PAID  
STAMFORD CT  
PERMIT NO. 243

## **Address Service Requested**

# **Stamford, Connecticut 2014 Declaration of Personal Property**

**Filing Requirement** – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you must return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business by completing the **Affidavit of Business Closing, Move, Transfer or Sale of Business or Property** found on page 6. Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

**Penalty for late filing** – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a) no later than Nov 3, 2014.

**Make copies for your records and return the original to the assessor by:**

**Monday, November 3, 2014**

**Stamford Assessor's Office Hours: 8:30 AM to 4:30 PM**

Website: [www.stamfordct.gov](http://www.stamfordct.gov)

## INSTRUCTIONS

As per CGS 12-63, the assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization.

**Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.**

### Who Should File --

All owners of taxable personal property.

### Declaration --

#### 1. Owners of:

- a. Non-Connecticut registered motor vehicles
- b. Horses, ponies and thoroughbreds
- c. Mobile manufactured homes-not assessed as real estate

#### 2. Businesses, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection).

- Business Data (page 2).
- Disposal, Sale or Transfer of Property Report (page 3).
- Taxable Property Information (pages 3-4).
- Lessee's Listing Report (page 5).
- Sign the Declaration of Personal Property Affidavit on page 6.

#### 3. Lessors need to complete: (Commercial and cost information is not open to public inspection).

- Business Data (page 2).
- Taxable Property Information (pages 3-4).
- Lessor's Listing Report (page 5).
- Sign the Declaration of Personal Property Affidavit on (page 6).

### Filing Requirements --

1. The Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. **Declarations filed with "same as last year" are insufficient and shall be considered an incomplete declaration.**
4. Manufacturing machinery and equipment, or biotechnology machinery and equipment, eligible for exemption under CGS 12-81 (72) & (76), are declared under Code 13 (page 4), and the Manufacturing Machinery and Equipment Exemption Claim (Form U) (page 8 & 9).

### Penalty Of 25% is Applied --

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment.
2. When declarations are submitted after November 1, and an extension has not been granted, a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as defined in C.G.S. Sec 1-2a) of November 1 or before.
3. When an extension is granted and the declaration is not filed by the extension deadline a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.

### Signature Required --

1. The owner must sign the declaration (page 6).
2. The owner's agent may sign the declaration, in which case the declaration must be duly sworn to or notarized.
3. Corporate officers may sign for their corporations.

### Extension --

The Assessor may grant a filing extension 'for good cause' (CGS §12-42). If a request for an extension is needed, you must contact the Assessor's Office in writing, via fax at 203-977-5553 or email at [sgreenberg@stamfordct.gov](mailto:sgreenberg@stamfordct.gov), **before** November 1. An Extension of no more than 30 days will be granted by the Assessor.

### Audit --

The Assessor is authorized to audit declarations within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

**BEFORE FILING MAKE COPIES OF COMPLETED DECLARATION FOR YOUR RECORDS**

**PLEASE NOTE THAT YOU ARE REQUIRED TO PROVIDE YOUR FEDERAL TAX ID NUMBER**

### Direct questions concerning declaration to the Assessor's Office at:

Phone 203-977-4102 / 203-977-4192 Fax 203- 977-5553

### Hand deliver declaration to:

City of Stamford  
Assessor's Office  
888 Washington Blvd. 6<sup>th</sup> floor  
Stamford, CT

E-mail -- [sgreenberg@stamfordct.gov](mailto:sgreenberg@stamfordct.gov)

### Mail declaration to:

City of Stamford  
Assessor's Office  
PO Box 10152  
Stamford, CT 06904-2152

Website -- [www.stamfordct.gov](http://www.stamfordct.gov)

### Check Off List:

- ☐ Read instructions on this page
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign & date as required on page 6
- ☐ Make a copy for your records
- ☐ Return by November 3, 2014

# 2014 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection.

List # \_\_\_\_\_  
Federal Tax ID # \_\_\_\_\_  
Owner's Name: \_\_\_\_\_  
DBA: \_\_\_\_\_  
Location (street & number) \_\_\_\_\_

Assessment date October 1, 2014  
Required return date November 3, 2014

## BUSINESS DATA

For businesses, occupations, professions, farmers, lessors. Answer all questions 1 through 12.

1. Direct questions concerning return to:

2. Location of accounting records:

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zi \_\_\_\_\_  
Phone / Fax ( ) ( ) ( ) ( )  
E-mail \_\_\_\_\_

3. Description of Business \_\_\_\_\_

4. What year did your business begin in Stamford? \_\_\_\_\_

5. How many employees do you have in Stamford? \_\_\_\_\_

6. How many square feet does your firm occupy at your facilities in Stamford? \_\_\_\_\_ Sq. ft. Own ☐ Lease ☐

7. Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor  
☐ Other-Describe \_\_\_\_\_

8. Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor  
☐ Other-Describe \_\_\_\_\_

9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s). Yes ☐ No ☐

10. Are there any other businesses operating from your address here in Stamford? ☐ Yes ☐ No  
If yes, give their name, phone number and mailing address.

11. Do you own tangible personal property that is leased or consigned to others in Stamford? ☐ Yes ☐ No  
If yes, complete **Lessor's Listing Report** (page 5)

12. Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented property? ☐ Yes ☐ No  
If yes, complete **Lessee's Listing Report** (page 5).

Owner's Name: \_\_\_\_\_  
List# \_\_\_\_\_

Assessment date October 1, 2014  
Required return date November 3, 2014

### DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 4. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return this declaration to the Assessor along with the completed "AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS" (PAGE 6). DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

### DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

### TAXABLE PROPERTY INFORMATION

- All data reported should be:
  - Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
  - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2013 is reported in the year ending October 1, 2014).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

# 9 – Motor Vehicles...Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state								
Year	Make	Model	Identification Number	Length	Weight	Purchase \$	Date	BookValue

#11 – Horses and Ponies						
Breed	Registered	Age	Sex	Quality: Breeding/Show/Pleasure/Racing	Value	

#14 – Mobile Manufactured Homes if not currently assessed as real estate									
Year	Make	Model	Identification Number	Length	Width	Bedrooms	Baths	Value	

#12 – Commercial Fishing Apparatus			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

### Assessor's Use Only

# 9	
#11	
#14	
#12	
#19	
#17	
#18	

## OWNER'S NAME

## LIST#

**#10 – Manufacturing Machinery & Equipment not eligible for exemption under CGS 12-81 (72) & (76).**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

**#16a - Furniture, Fixtures and Equipment.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

**# 20a – Electronic Data Processing Equipment. Group 1:** Computer and peripheral hardware, including, but not limited to personal computers, Workstations, terminals, storage devices, printers, scanners, networking equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		70%	
10-1-13		40%	
10-1-12		20%	
Prior Yrs		10%	
Total		Total	

**# 23 - Expensed Supplies.** The average is the total amount expended on supplies since October 1, 2013 divided by the number of months in business since October 1, 2013.

**#24a – Leasehold Improvements only.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

**#22 – Cables, Conduits, Pipes, etc.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

**#13 – Manufacturing Machinery & Equipment eligible for exemption under CGS 12-81 (76). Also complete exemption claim form 'U' (page 8 & 9).**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		90%	
10-1-12		80%	
10-1-11		70%	
10-1-10		60%	
10-1-09		50%	
10-1-08		40%	
Prior Yrs		30%	
Total		Total	

**#16b - Technologically Advanced Equipment.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		80%	
10-1-12		60%	
10-1-11		40%	
Prior Yrs		20%	
Total		Total	

**# 20b – Electronic Data Processing Equipment. Group 2:** Other hardware, including but not limited to mini-frame and main-frame systems with an acquisition cost of more than \$25,000.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		90%	
10-1-13		60%	
10-1-12		40%	
10-1-11		20%	
Prior Yrs		10%	
Total		Total	

Year Ending	Total Expended	# of Months	Average Monthly
10-1-14			

**#24b -- Rental Entertainment Medium.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-14		95%	
10-1-13		80%	
10-1-12		60%	
10-1-11		40%	
Prior Yrs		20%	
Total		Total	

Average # of DVDs,  
CDs, Tapes on hand.

## RECONCILIATION OF FIXED ASSETS

Complete "Detailed Listing of Disposed Assets" on page 3.

Assets declared 10/1/13 \_\_\_\_\_  
 Assets disposed since 10/1/13 \_\_\_\_\_  
 Assets added since 10/1/13 \_\_\_\_\_  
 Assets declared 10/1/14 \_\_\_\_\_  
 Expensed equipment last year \_\_\_\_\_

Assessor's  
Use Only

#10 |

#13 |

#16a |

#16b |

#20a |

#20b |

#23 |

#24a |

#24b |

#22 |

☐

Check here if a DPUC regulated utility

OWNER'S NAME \_\_\_\_\_ LIST# \_\_\_\_\_

**LESSOR'S LISTING REPORT** Lessor's Name \_\_\_\_\_

In order to avoid duplication of assessments related to leased personal property, the following must be completed by Lessors. Computerized filings are acceptable as long as all information is reported in prescribed format. Please note that property under conditional sales agreements must be reported by the lessor.

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self-manufactured?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

**LESSEE'S LISTING REPORT** Lessee's Name \_\_\_\_\_

Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines, etc.

- Yes ☐ No ☐ Did you dispose of any leased items that were in your possession on October 1, 2013? If yes, enter a description of the property and the date of disposition in the space to the right.
- ☐ ☐ Did you acquire any of the leased items that were in your possession on October 1, 2013? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.
- ☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term – Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

**DECLARATION OF PERSONAL PROPERTY AFFIDAVIT**

**THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.  
IMPROPERLY SIGNED DECLARATIONS MAY RECEIVE A 25% PENALTY**

**COMPLETE SECTION A OR B**

**Section A**

**OWNER** I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per Connecticut General Statutes §12-49.

See page 1 for signature requirements.

CHECK ONE ☐ OWNER ☐ PARTNER  
☐ CORPORATE OFFICER ☐ MEMBER

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or type name

**Section B**

**AGENT** I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

\_\_\_\_\_  
Agent's Signature /Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or type agent's name

**AGENT SIGNATURE MUST BE WITNESSED**

Witness of agent's sworn statement

Subscribed and sworn to before me - \_\_\_\_\_

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

\_\_\_\_\_  
Date

**AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS OR PROPERTY**

I \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_  
Business Owners Name Business Name Street location in Stamford

With regards to said business or property I do so certify that on \_\_\_\_\_ Said business or property was (indicate which one by circling):  
Date

SOLD TO:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

MOVED TO:

\_\_\_\_\_  
City/Town and State to where business or property was moved

\_\_\_\_\_  
Address

TERMINATED:

Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print name

**Notes or comments:**

**This Personal Property Declaration must be signed and delivered to the Stamford Assessor,  
or postmarked by November 3, 2014 (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41d).  
A 25% Penalty is mandated by the state of Connecticut for failure to file as required.**

## **INSTRUCTIONS**

### **MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM**

This form must be filed on or before November 1, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) or 12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. This form is to be filed in the town in which the machinery and equipment is installed

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(72) or 12-81(76). The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

**Machinery and equipment** means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

#### **Code # 10:**

**Machinery and equipment not eligible for exemption under CGS §12-81(72) or 12-81(76):** Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(72) or 12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). Code 10 Machinery and equipment is reported on the annual Personal Property Declaration only.

#### **Code # 13:**

**Machinery and equipment eligible for exemption under CGS §12-81(72) or 12-81(76):** Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a federal income tax return as five-year property or seven-year property. To obtain the exemption under CGS §12-81 (72) or (76), The owner or lessee who claims such property on a federal income tax return must file the exemption application **Form U**.

Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.



# 2014 GRAND LIST MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

## List #

<b>Manufacturer Information:</b> (Lessor: provide Lessee information)		<b>Lessor Information:</b>	
Name		Name	
Business Address		Business Address	
City/State/Zip		City/State/Zip	
<b>Person to be contacted if there are any questions:</b>		<b>Required Identification Numbers</b>	
Name		Connecticut State Tax ID No.	
Title		Federal Taxpayer ID No.	
Address		<b>Benefits and Exempt Status Questions</b>	
Phone/Fax	/	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ?	
E-mail		Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
<b>Property Location</b> (Number, street, and town where machinery and equipment is installed.)		If no, on whose books are these assets depreciated?	

Check which description best applies and complete the detail description below:

<input type="checkbox"/> 1 manufacturing, processing or fabricating	<input type="checkbox"/> 2 measuring or testing	<input type="checkbox"/> 3 metal finishing
<input type="checkbox"/> 4 the significant overhauling or rebuilding of other products on a factory basis	<input type="checkbox"/> 5 used in the production of motion pictures, video and sound recordings	<input type="checkbox"/> 6 used in connection with biotechnology
<input type="checkbox"/> 7 research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	<input type="checkbox"/> 8 the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	<input type="checkbox"/> 9 used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed <b>on or after</b> July 1, 2006

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:

## #13 – Manufacturing machinery &amp; equipment Eligible for exemption

Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-1-2014		95%			
10-1-2013		90%			
10-1-2012		80%			
10-1-2011		70%			
10-1-2010		60%			
10-1-2009		50%			
10-1-2008		40%			
Prior Yrs		30%			
<b>Total</b>		<b>Total</b>		Assessment at 70%	

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(72) or (76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption.

Print Name &amp; Title

Signature

Date

**INSTRUCTIONS:**

- Print or type only. You may submit a computer printout containing all required information in the prescribed format.
- List only manufacturing machinery and equipment eligible under CGS 12-81 (72) and (76). See definitions.
- **Do Not Include Sales Tax.**
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification.\* Please refer to IRS Code Section 168(e). **Do not provide class life**

- Total cost of acquisition is the price paid for the property, including the value of a "trade-in," plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

[illegible]

C.G.S. §12-81(72) provides that failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of §12-81k and upon payment of the late filing.

# 2014 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account#: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Assessment date October 1, 2014  
Required return date November 3, 2014

**This Personal Property Declaration must be signed  
and delivered or postmarked by  
Monday, November 3, 2014 to  
Stamford Assessor  
PO Box 10152  
Stamford, CT 06904-2152**

Location (street & number) \_\_\_\_\_

## Property Code and Description

**#9 Motor Vehicles** UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

**#10 - Machinery & Equipment** Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.

**#11 Horses And Ponies** Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.

**#12 - Commercial Fishing Apparatus** All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

**#13 -Manufacturing machinery & equipment** Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)

**#14 Mobile Manufactured Homes** if not currently assessed as real estate

**#16 - Furniture & Fixtures** Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

**#17 - Farm Machinery** Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.

**#18 - Farming Tools** Farm tools, (e.g., hoses, rakes, pitch forks, shovels, hoses, brooms, etc.).

**#19 - Mechanics Tools** Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

**#20a & b - Electronic Data Processing Equipment** Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.

**#21 - TELECOMMUNICATIONS EQUIPMENT** THIS SECTION IS TO BE USED BY TELECOMMUNICATION COMPANIES ONLY AND IS NOT INCLUDED IN THIS DECLARATION. IF THE TELECOMMUNICATION COMPANY FORM IS NEEDED, CONTACT THE ASSESSOR'S OFFICE.

**#22 - Cables, conduits, pipes, poles, towers** (if not currently assessed as real estate), **underground mains, wires, turbines, etc.**, of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).

**#23 - Expensed Supplies** The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).

**#24a - Leasehold Improvements**

**#24b - Rental Entertainment Medium**

**Total Assessment – all codes #9 through #24**

**Subtotal >**

**#25 – Penalty** for failure to file as required by statute – 25% of assessment

**Exemption** - Check box adjacent to the exemption you are claiming:

☐ **I** – Mechanic's Tools - \$500 value    ☐ **M** – Commercial Fishing Apparatus - \$500 value

☐ **I** – Farming Tools - \$500 value    ☐ **I** – Horses/ponies \$1000 assessment per animal

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

☐ **J** – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy

☐ **I** – Farm Machinery \$100,000 value - Exemption application M-28 required annually

☐ **G & H** – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

☐ **U** – Manufacturing Machinery & Equipment - Exemption claim required annually

**Total Net Assessment**

**Assessor's Final Assessment Total >**

